Index to Volume 128

January to December 1995

TOPICAL INDEX

Auditing department
EDITED BY DONALD J. COCKBURN
Creating standards for standards, D.J. Cockburn (Mar), 50
Greener audit, A, B. Scott (May), 35
Law and audit, J. Kelly (Jan/Feb), 62
Opining for the future, D.J. Cockburn (Dec), 27
Quick recoveries, G. Baker (Aug), 49

Book value
(Jan/Feb) 21, (Mar) 21, (Apr) 12, (Jun/Jul) 14, (Aug) 16, (Sept) 14, (Nov) 12, (Dec) 11

Business adviser department
EDITED BY BARRY BROWNLOW
Reality check, R. Dorner (Aug), 54
Silent partners, D. Crossley (Mar), 44
Through the looking glass, D. Wanner (May), 25

Business valuation department
EDITED BY STEPHEN R. COLE
Guaranteed impact, A.S. Davidson (Mar), 56
Rules for reports, A.J. Freedman and S.M. Garfinkle (Jun/Jul), 55
Taking a WACC at private companies, M.J. Painter (Oct), 35

Calendar
(Jan/Feb) 20, (Mar) 19, (Apr) 11, (Jun/Jul) 13, (Aug) 15, (Sept) 13, (Oct) 14, (Nov) 11, (Dec) 10

Celebrity CAs
All in the family, B. Flinn (May), 14
Pick of the patch, B. Hutchinson (Sept), 16
Super, The, D. Read (Jan/Feb), 24

Comprehensive auditing department
EDITED BY J-P. BOISCLAIR, SUZANNE SEEBACH
Living product, A, Jean-Pierre Boisclair (Nov), 31
Getting results, F. Gingell (May), 33

Deficit reduction
Gentle persuasion, M. Vastel (Oct), 24
Playing with blocs, L.D. Desautels (Jan/Feb), 38

Economic outlook
BY MARCEL CÔTÉ
Big is beautiful (Jun/Jul), 68
Health-care hang-ups (Aug), 68
Learning the lessons of recession (Dec), 56
On the edge of crisis (Jan/Feb), 80
On the edge of crisis: Part II (Mar), 72
Physician, heal thyself (Oct), 72
Something ventured, nothing gained? (Sept), 76
Triumph of the right (May), 56
What, me worry? (Nov), 56
Who gains, who pays? (Apr), 56

Editorial
CoCo's control framework (Dec), 3
Diversity: adding to the bottom line (May), 3
Gap by any other name, A (Mar), 3
Getting out of the box (Jan/Feb), 3
Help create the vision (Sept), 3
Powerful success story, A (Jun/Jul), 3
Renewal and vision (Apr), 3
Rules vs. judgment (Nov), 3
Vision pursuit continues, The (Oct), 3
We're wired! (Aug), 3

Education department
EDITED BY DANIEL B. THORNTON
Auditing marketplace, The, D.A. Simunic and M.T. Stein (Jan/Feb), 53
Different strokes, W.D. Rotenberg (Apr), 40
Message in a hologram, B.J. Zimmerman (Jun/Jul), 51
Paying the boss — and how, T. W. Scott and P. Tiessen (Nov), 35
Steeped in tradition, J. Friedlan (Sept), 44

Environmental manage. department
EDITED BY RICHARD M. HARRIS
Assuring business, J. Harries and A. Ross (Apr), 36
Green spending in black and white, N. Deveaux (Sept), 41
Invisible persuaders — Part II, A.C. Plackett (Jan/Feb), 43
Messy business, L.J. Nicholls-Car (Jun/Jul), 41
Performing to a higher standard, A. Knight and J. Wolfe (Nov), 39

Ethics department
EDITED BY DAVID SELLEY
Higher stakes, L.J. Brooks (Mar), 53
Whistle blowing revisited, J.E. Boritz (Sept), 48

Financial manager department
EDITED BY KIM MILLER
Trial by treasury, A. Drory and C. Robbins (Mar), 48

In practice department
EDITED BY GRANT ROBINSON
Beneath the tip of the iceberg, R. Broadwith and T. Peters (Jun/Jul), 45
Following your own lead, J. Mackie (Sept), 37
Marketing might, M.A. Freedman (Apr), 38
Smart talk, T. Nichols (Jan/Feb), 60
Price is right, The, J. Perelmuter (Nov), 33

Industry
Back in the black, R. Colapinto (Apr), 26
Phone on the range, R. Colapinto (Nov), 22
Powering up for change, W.J. Crawley, B.J. Mekechuk and G.K. Oickle (Jun/Jul), 32
Takin' care of business, L. Finlay (Mar), 28

Information technology
Cyber crooks, T. Falconer (Dec), 12
Get wired! T. Falconer (Mar), 24
More hype than hits, T.A. Dagenais (Aug), 36
Rural route to the infobahn, I. Rabinovitch (Aug), 29
Splitting the spitting image, D. Williams (Aug), 24
Voyage into the digital universe, D.Wainman (Aug), 18

Initial public offerings
Public property, S. Gordon (May), 18

Insolvency department
EDITED BY PETER P. FARKAS
It's not just the economy, B. Rosen (Aug), 47

Law department
EDITED BY MINDY PASKELL-MEDE
Adviser relationships, M. Paskell-Mede (May), 27
Court-appointed conflicts, G. McLennan and S. Livingstone (Dec), 32
Double indemnity, M. Paskell-Mede (Aug), 51
Obligation is a two-way street, M. Paskell-Mede (Oct), 33
Privileged information, R. McMechan (Mar), 46

Letters
(Jan/Feb) 4, (Mar) 4, (Apr) 4, (May) 4, (Jun/Jul) 4, (Aug) 4, (Sept) 5, (Oct) 4, (Nov) 4, (Dec) 4

News
Accounting in an integrated world (Sept), 11
Accounting system technology falls short (May), 10
All work and all play (Nov), 8
Answer: all of the above (Oct), 10
Award winners at McGill (Mar), 12
Backyard treasures (Apr), 10
Call for academic papers (Mar), 12
Canadian Tax Foundation celebrates 50 years (Aug), 12
Case writing competition (Nov), 9
CICA reviews bank reform (Aug), 13
Computer audit update (Jun/Jul), 10
Continuing education for Quebec (Apr), 8
Count on the Canadians (Nov), 9
CPAs embrace technology (Mar), 15
CRTC keeps to status quo on auditing regulations (Jan/Feb), 14
Cubicles of power (Jan/Feb), 14
Dealing with diversity (Dec), 8
Discussing workplace diversity (Aug), 14
Dollars for doctoral students (Dec), 10
DuPont Canada proudly moves into first place (Mar), 17
EDI is tops again (Aug), 11
EMAR conference a success (Apr), 9
Environmental embarrassment (Mar), 18
Financial aid for PhD students (Jan/Feb), 16
Fourth year of university for future CAs in Quebec (Jun/Jul), 12
From strength to strength (Jan/Feb), 13
Good, the bad and the debatable, The (Mar), 15
Government corporations crowned for their efforts (Jan/Feb), 14
Government responds to year-end blues (Sept), 9
Grads up for grabs (Jan/Feb), 12
IASC and IOSCO reach agreement (Oct), 13
IFAC launches accountants capital markets forum (May), 10
IOSCO stalls on endorsement of standards (Mar), 18
Islamic law meets western finance (Sept), 10
Is the pen mightier than the keyboard? (Mar), 13
Is there tax in cyberspace? (Dec), 9
Limits on liability — an update (Jan/Feb), 12
Logged-on learning (Apr), 11
Look who's got their sites on the Internet (May), 9
Money motivation (May), 9
More change comes at a price (Mar), 16
More promotion of the CA profession urged (Apr), 8
NAFTA helps keep the Salinas legacy alive (Jan/Feb), 18

New report on international corporate governance (Dec), 8
Ode to accounting (Apr), 11
Ontario — friend of PSAAB (Mar), 12
Prairie cleanup (Jan/Feb), 19
Professional perspectives in review (Oct), 12
Progress at Price Waterhouse (Mar), 13
Ready, set, charge! (Aug), 11
Small firm safeguarding (Mar), 15
Standards by phone (Aug), 14
Starting salaries remain steady (Jun/Jul), 12
Symposium's call for papers (Oct), 8
Task force reviews Jenkins committee recommendations (Oct), 10
Team players (Apr), 9
Technology is the equalizer (Oct), 11
Terminal phobia (Jun/Jul), 11
Toasts of Christmas future (Dec), 9
Toll free's number is not up, thanks to 888 (Dec), 10
Top court rules on PEI practice rights (Aug), 13
Wage freezes thaw out (Jan/Feb), 16
What service! (Sept), 11
Working toward agreement on accounting standards (Nov), 9

Not-for-profit accounting
Finding the right fit, J.C.C. Macintosh (Mar), 34

Pensions
Re-interpreting the myths, R. Olsen (Sept), 26

People
At Speedworld, he's a somebody (Oct), 6
Auditing the audit (Mar), 9
CA skills + technology = success says new department editor (Sept), 8
CICA's language service wins award (Jan/Feb), 10
Communicator extraordinaire (Sept), 7
Courting victory (Nov), 6
Cream of the crop (Oct), 7
Credible woman (Aug), 10
Doane receives honorary doctorate (Jan/Feb), 9
Don Penny to be CICA chair in 1997 (Aug), 10
Dream maker, The (Mar), 6
FCA announcements (May), 8
FCA from PEI, The (Sept), 8
Fighting for the future (Apr), 7
Fine China (Jan/Feb), 8
Focus on the customer (Mar), 8
Foreigner exchange favourite (Jan/Feb), 10
Helping Canadians who are taxed to the max (Aug), 9
Little house in the valley (Jun/Jul), 9
Lover of the law of numbers (May), 7
Moo-vers and shakers (Aug), 8
Morfitt's moment (May), 8
Mr. Dalton goes to Johannesburg (Apr), 6
New AICPA president (May), 8
New IASC secretary-general (Mar), 9
New VP welcomed (Oct), 8
One more makes it four (Sept), 7
Our performance measures up (Sept), 8
Prosperous proposal, A (Jan/Feb), 9
Proud to be Canadian (Mar), 7
Riding high (Jun/Jul), 8
Royal honour for Cairns, A (Oct), 8
Scholar meets the test of time (Mar), 7
Share the wealth (May), 6
Skate, rattle 'n' roll (Nov), 6
Tales from the tax clinic (Jun/Jul), 10
Tax relief for practitioners (Mar), 8
That's entertainment! (Sept), 6
Treasure hunter (Dec), 6
Uniform Final Examination top candidates (Mar), 10
What's new pussycat? (Dec), 6
Winning combination, A (Mar), 10

Personal financial planning department
EDITED BY IAN DAVIDSON
Covering your assets, M.A. Ryan (Sept), 39
Diversity is the best policy, S. Stuart (Jan/Feb), 47
Global perspective, The, D.P. Keeley (Apr), 46
Sun 'n' shelter, S.F. Elphinstone and W. Messer (Jun/Jul), 43

Personal profiles
All in the family, B. Flinn (May), 14
Gentle persuasion, M. Vastel (Oct), 24
Pick of the patch, B. Hutchinson (Sept), 16
Practical visionary, N. Luscombe (Jun/Jul), 18
Super, The, D. Read (Jan/Feb), 24

Professional issues
Ease of entry? H. Akler (Apr), 20
French submersion, M. Arsenault (Jun/Jul), 26
Jenkins on the Jenkins report, N. Luscombe (Apr), 15
Judgment in jeopardy, R. Skinner (Nov), 14

Public practice
Blueprint for success, L. Pratt (Jan/Feb), 28
Culture connection, The, F. Scroppo (Oct), 16
In step with the law, S. Lightstone (Dec), 18
Two engines, one track, D. Bell (Sept), 20

Standards
IASC and IOSCO reach agreement (Oct), 13
IOSCO stalls on endorsement of standards (Mar), 18
Standards by phone (Aug), 14
Working toward agreement on accounting standards (Nov), 9

Studies & standards alert
Auditing derivative financial instruments (Jan/Feb), 66

Studies & standards department
EDITED BY W.W. (BILL) BUCHANAN (JAN/FEB-SEPT); ROBERT T. RUTHERFORD (OCT-DEC)
Access denied, D. Sheehy and G. Trites (Sept), 50
Better information — guaranteed, J. Keenan (Aug), 56
By degrees, S. Fox (Oct), 40
Collective wisdom, S. Smith (Sept), 53
Drawing the line, V. Murusalu (Jan/Feb), 68
Four-part harmony, D. Bovolaneas and P. Puri (Oct), 42
Goodwill game, The, T. Brookes (Mar), 59
Guidance on control, P. Jackson (Nov), 44
Improving on GAAP, J. Gosselin and M. Spain (Nov), 47
Joint enterprise, P. Willett (Jun/Jul), 59
Lifting the fog on related party transactions, I.P.N. Hague (Dec), 38
One solution for uncertainty, B. Walker (Dec), 35
Renewable reporting, R. Billing and B. Scott (Mar), 62
Renewing reviews, K.J. Caplan and K.M. Duggan (Aug), 59
Reviews redux, K.M. Duggan (Jan/Feb), 72
Statement for a new generation, T. Beauchamp (Apr), 49
Under control, V. Murusalu (May), 37

Taxation department
EDITED BY DIANNE MCMULLEN
Border crossings, R.L. Raich (May), 23
Cash, change and GST, R.D. Parker (Nov), 29
Final offerings, M.D. Brender and J. Mandel (Oct), 30
Informal proceedings, V.A. Antonakos and S.F. Sulley (Dec), 24
Matters of life and death, G.F. Lengvari and R.S. Joshua (Aug), 44
Profit GAAP, The, J.E. Magee (Apr), 32
Search and seizure, M.P. Bury (Jun/Jul), 39
Step-up transactions, R. Paré (Mar), 40
Transfer reactions, B. Humphreys and A. McCrodan (Sept), 32

Technology at work department
EDITED BY TOM A. DAGENAIS (JAN/FEB-JUN/JUL); DERYCK WILLIAMS (AUG-DEC)
Client/server solutions, P. Bachteal and J. Read (Nov), 41
Embracing change, T.A. Dagenais (Jan/Feb), 51
Foolproof projects, D. Williams (Sept), 35
Project power, N. D'Ercole (Jun/Jul), 48
Virtual customs, M.D. Sheppard (Dec), 29
Windows dressing, I. Rabinovitch (Oct), 37
Windows of opportunity, T. Moore (May), 30

Viewpoints
Are GAAP too elastic? (Nov), 7
Are you wired? (Mar), 7
Are your computer files secure? (Dec), 7
Do CAs need access to the Internet? (Aug), 9
How can CAs best serve an ethnic community? (Oct), 7
How do you focus on client needs? (May), 7
How secure is your pension? (Sept), 7
Is corporate re-engineering here to stay? (Jun/Jul), 9
What does CA mean to you? (Apr), 7
What's key to starting a practice? (Jan/Feb), 9

DRAFT FOR COMMENT

Guidance for directors — Governance processes for control (May)

EXPOSURE DRAFTS

Auditor's responsibility to evaluate the going concern assumption (Sept)
Confirmation — Section 5308 (Dec)
Defining the government reporting entity (Sept)
Knowledge of the entity's business — Section 5140 (Sept)
Prior period adjustments — Section 3600 (Mar)
Standards for assurance engagements (Oct)

INDEX OF CONTRIBUTORS

Akler, H., Ease of entry? (Apr), 20
Allman, L., Is the pen mightier than the keyboard? (Mar), 13
Andrew, R., Accounting in an integrated world (Sept), 11
Antonakos, V.A. (and S.F. Sulley), Informal proceedings (Dec), 24
Arsenault, M., French submersion (Jun/Jul), 26
Bachteal, P. (and J. Read), Client/server solutions (Nov), 41
Baker, G., Quick recoveries (Aug), 49
Beattie, A. (and I. Percy), New report on international corporate governance (Dec), 8
Beauchamp, T., Statement for a new generation (Apr), 49
Bell, D., Two engines, one track (Sept), 20
Bellavance, C., Fourth year of university for future CAs in Quebec (Jun/Jul), 12
Professional perspectives in review (Oct), 12
Billing, R. (and B. Scott), Renewable reporting (Mar), 62
Boisclair, J-P., A living product (Nov), 31
Boritz, J.E., Whistle blowing revisited (Sept), 48
Bovolaneas, D. (and P. Puri), Four-part harmony (Oct), 42
Brender, M.D. (and J. Mandel), Final offerings (Oct), 30
Broadwith, R. (and T. Peters), Beneath the tip of the iceberg (Jun/Jul), 45
Brookes, T., The goodwill game (Mar), 59
Brooks, L.J., Higher stakes (Mar), 53
Bury, M.P., Search and seizure (Jun/Jul), 39
Caplan, K.J. (and K.M. Duggan), Renewing reviews (Aug), 59
Cockburn, D.J., Creating standards for standards (Mar), 50
Opining for the future (Dec), 27
Colantonio, F., All work and all play (Nov), 8

Colapinto, R., Back in the black (Apr), 26
Phone on the range (Nov), 22
Côté, M., Big is beautiful (Jun/Jul), 68
Health-care hang-ups (Aug), 68
Learning the lessons of recession (Dec), 56
On the edge of crisis (Jan/Feb), 80
On the edge of crisis: Part II (Mar), 72
Physician, heal thyself (Oct), 72
Something ventured, nothing gained? (Sept), 76
Triumph of the right (May), 56
What, me worry? (Nov), 56
Who gains, who pays? (Apr), 56
Crawley, W.J. (with B.J. Mekechuk and G.K. Oickle), Powering up for change (Jun/Jul), 32
Crossley, D., Silent partners (Mar), 44
Dagenais, T.A., Embracing change (Jan/Feb), 51
More hype than hits (Aug), 36
Davidson, A.S., Guaranteed impact (Mar), 56
D'Ercole, N., Project power (Jun/Jul), 48
Desautels, L.D., Playing with blocs (Jan/Feb), 38
Deveaux, N., Green spending in black and white (Sept), 41
Dorner, R., Reality check (Aug), 54
Drory, A. (and C. Robbins), Trial by treasury (Mar), 48
Duggan, K.M., Reviews redux (Jan/Feb), 72
(and K.J. Caplan), Renewing reviews (Aug), 59
Elphinstone, S.F. (and W. Messer), Sun 'n' shelter (Jun/Jul), 43
Falconer, T., Cyber crooks (Dec), 12
Get wired! (Mar), 24
Finlay, L., Takin' care of business (Mar), 28
Flinn, B., All in the family (May), 14
Fox, S., By degrees (Oct), 40
Freedman, A.J. (and S.M. Garfinkle), Rules for reports (Jun/Jul), 55
Freedman, M.A., Marketing might (Apr), 38
Friedlan, J., Steeped in tradition (Sept), 44
Garfinkle, S.M. (and A.J. Freedman), Rules for reports (Jun/Jul), 55
Gingell, F., Getting results (May), 33
Gordon, S., Public property (May), 18
Gosselin, J. (and M. Spain), Improving on GAAP (Nov), 47
Hague, I.P.N., Lifting the fog on related party transactions (Dec), 38
Harries, J. (and A. Ross), Assuring business (Apr), 36
Himmelsbach, V., CA skills + technology = success says new department editor (Sept), 8
Cream of the crop (Oct), 7
Humphreys, B. (and A. McCrodan), Transfer reactions (Sept), 32
Hutchinson, B., Pick of the patch (Sept), 16
Jackson, P., Guidance on control (Nov), 44
Joshua, R.S. (and G.F. Lengvari), Matters of life and death (Aug), 44
Keeley, D.P., The global perspective (Apr), 46
Keenan, J., Better information — guaranteed (Aug), 56
Kelly, J., Law and audit (Jan/Feb), 62
Kennedy, W.R., Tales from the tax clinic (Jun/Jul), 10
Knight, A. (and J. Wolfe), Performing to a higher standard (Nov), 39
Kutty, F., Islamic law meets western finance (Sept), 10
Lengvari, G.F. (and R.S. Joshua), Matters of life and death (Aug), 44
Lightstone, S., In step with the law (Dec), 18
Livingstone, S. (and G. McLennan), Court-appointed conflicts (Dec), 32
Loughrey, C.E.A., Diversity: adding to the bottom line (May), 3
Luscombe, N., A gap by any other name (Mar), 3
A powerful success story (Jun/Jul), 3
CoCo's control framework (Dec), 3
Getting out of the box (Jan/Feb), 3
Help create the vision (Sept), 3
Jenkins on the Jenkins report (Apr), 15
Practical visionary (Jun/Jul), 18
Renewal and vision (Apr), 3
Rules vs. judgment (Nov), 3
The vision pursuit continues (Oct), 3
We're wired! (Aug), 3
Macaulay, M., More promotion of the CA profession urged (Apr), 8
Macintosh, J.C.C., Finding the right fit (Mar), 34
Mackie, J., Following your own lead (Sept), 37
Magee, J.E., The profit GAAP (Apr), 32
Mandel, J. (and M.D. Brender), Final offerings (Oct), 30
McCrodan, A. (and B. Humphreys), Transfer reactions (Sept), 32
McLennan, G. (and S. Livingstone), Court-appointed conflicts (Dec), 32
McMechan, R., Privileged information (Mar), 46
Mekechuk, B.J. (with W.J. Crawley and G.K. Oickle), Powering up for change (Jun/Jul), 32
Messer, W. (and S.F. Elphinstone), Sun 'n' shelter (Jun/Jul), 43
Moore, T., Windows of opportunity (May), 30
Murusalu, V., Drawing the line (Jan/Feb), 68
Under control (May), 37
Nicholls-Car, L.J., Messy business (Jun/Jul), 41
Nichols, T., Smart talk (Jan/Feb), 60
Oickle, G.K. (with W.J. Crawley and B.J. Mekechuk), Powering up for change (Jun/Jul), 32
Olsen, R., Re-interpreting the myths (Sept), 26
Painter, M.J., Taking a WACC at private companies (Oct), 35
Paré, R., Step-up transactions (Mar), 40
Parker, R.D., Cash, change and GST (Nov), 29
Paskell-Mede, M., Adviser relationships (May), 27
Double indemnity (Aug), 51
Obligation is a two-way street (Oct), 33
Percy, I. (and A. Beattie), New report on international corporate governance (Dec), 8
Perelmuter, J., The price is right (Nov), 33
Peters, T. (and R. Broadwith), Beneath the tip of the iceberg (Jun/Jul), 45
Plackett, A.C., Invisible persuaders — Part II (Jan), 43
Pratt, L., Blueprint for success (Jan/Feb), 28
Puri, P. (and D. Bovolaneas), Four-part harmony (Oct), 42
Rabinovitch, I., Rural route to the infobahn (Aug), 29
Windows dressing (Oct), 37
Raich, R.L., Border crossings (May), 23
Read, D., The super (Jan/Feb), 24
Read, J. (and P. Bachteal), Client/server solutions (Nov), 41
Robbins, C. (and A. Drory), Trial by treasury (Mar), 48
Rosen, B., It's not just the economy (Aug), 47
Ross, A. (and J. Harries), Assuring business (Apr), 36
Rotenberg, W.D., Different strokes (Apr), 40
Ryan, M.A., Covering your assets (Sept), 39
Satov, T., A prosperous proposal (Jan/Feb), 9
A winning combination (Mar), 10
At Speedworld, he's a somebody (Oct), 6
Backyard treasures (Apr), 10
Canadian Tax Foundation celebrates 50 years (Aug), 12
Computer audit update (Jun/Jul), 10
Courting victory (Nov), 6
Fighting for the future (Apr), 7
Foreigner exchange favourite (Jan/Feb), 10
Government responds to year-end blues (Sept), 9
Helping Canadians who are taxed to the max (Aug), 9
Little house in the valley (Jun/Jul), 9
Moo-vers and shakers (Aug), 8
Mr. Dalton goes to Johannesburg (Apr), 6
Prairie cleanup (Jan/Feb), 19
Proud to be Canadian (Mar), 7
Ready, set, charge! (Aug), 11
Riding high (Jun/Jul), 8
Share the wealth (May), 6
Skate, rattle 'n' roll (Nov), 6
Team players (Apr), 9
Technology is the equalizer (Oct), 11
That's entertainment! (Sept), 6
Toasts of Christmas future (Dec), 9
Toll free's number is not up, thanks to 888 (Dec), 10
What's new pussycat? (Dec), 6
Scott, B., A greener audit (May), 35
(and R. Billing), Renewable reporting (Mar), 62
Scott, T.W. (and P. Tiessen), Paying the boss — and how (Nov), 35
Scroppo, F., The culture connection (Oct), 16
Sheehy, D. (and G. Trites), Access denied (Sept), 50
Sheppard, M.D., Virtual customs (Dec), 29
Shiffman, R., NAFTA helps keep the Salinas legacy alive (Jan/Feb), 18
Simunic, D.A. (and M.T. Stein), The auditing marketplace (Jan/Feb), 53
Skinner, R., Judgment in jeopardy (Nov), 14
Smith, S., Collective wisdom (Sept), 53
Spain, M. (and J. Gosselin), Improving on GAAP (Nov), 47
Stein, M.T. (and D.A. Simunic), The auditing marketplace (Jan/Feb), 53
Stuart, S., Diversity is the best policy (Jan/Feb), 47
Sulley, S.F. (and V.A. Antonakos), Informal proceedings (Dec), 24
Tiessen, P. (and T. W. Scott), Paying the boss — and how (Nov), 35
Torno, W.I., Auditing the audit (Mar), 9
Fine China (Jan/Feb), 8
Scholar meets the test of time (Mar), 7
Trites, G. (and D. Sheehy), Access denied (Sept), 50
Tutton, M., Lover of the law of numbers (May), 7
Vastel, M., Gentle persuasion (Oct), 24
Wainman, D., Voyage into the digital universe (Aug), 18
Walker, B., One solution for uncertainty (Dec), 35
Wanner, D., Through the looking glass (May), 25
Wiese, M., The dream maker (Mar), 6
Count on the Canadians (Nov), 9
Willett, P., Joint enterprise (Jun/Jul), 59
Williams, D., Foolproof projects (Sept), 35
Splitting the spitting image (Aug), 24
Wolfe, J. (and A. Knight), Performing to a higher standard (Nov), 39
Zimmerman, B.J., Message in a hologram (Jun/Jul), 51